

EXHIBIT B

06/06/2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Dear Honorable Judge Illston,

My name is Lani Araujo and I've worked for Mr. Dawydiak for almost 19 years.

Prior to working for Mr. Dawydiak I was an Executive Assistant in the insurance field. After a redesign at the insurance company I was employed with, I reached out to Mr. Dawydiak to explore options in a different field. Given I had no body shop experience, he took a chance on me.

I started as a receptionist, answering & directing calls, greeting people in an occupation I was not familiar with. With Mr. Dawydiak's guidance, leadership and detailed training and instructions, he brought me to my potential and I am now capable of handling the office on my accord. I would describe Mr. Dawydiak as a Drill Sergeant. He will knock you down to your knees so you can rise to your feet to become a stronger individual and/or leader.

Mr. Dawydiak is tough but always has his employees' best interests at heart. Even through the pandemic, instead of laying employees off, he made sure there was enough work to keep everyone employed through that challenging time.

Mr. Dawydiak is also a very generous individual. He has provided monetary contributions to employees with medical expenses, along with paying for funerals. He even helped me buy a new roof I needed for my home. Mr. Dawydiak also purchased an electric car for me so I can commute on the HOV lane since I live in the East Bay. His actions are so honorable and he deeply touches the hearts of those who he has helped in so many ways. In addition, 15 years ago Mr. Dawydiak bought me a dog. A few months later, I started to go through some personal issues. Little did I know that little dog was going to play an important role in my life. His name is Spyker and to this day, every time I look at Spyker, I say to myself, "If it wasn't for your Grampa Dawydiak giving you to me, I would most definitely be in a different place in my life." Mr. Dawydiak makes a difference and he matters.

I also know Mr. Dawydiak is a wonderful father to his daughters Bianca & Ruby. He dotes on them and puts things aside when it comes to his family. Regardless of how busy his day may be, Mr. Dawydiak always has time for his family. We are very blessed and fortunate to share their father.

Mr. Dawydiak is a good man with a big heart, and I respect him a great deal. I am grateful he gave me the opportunity he did, and I feel very fortunate to be part of the team at Cars Dawydiak. I have learned so much from him, from handling clientele to managing an office.

Mr. Dawydiak is a man who thinks outside the box, a leader in all aspects, a respected individual in the Body Shop industry and an ingenious problem solver. I am privileged to work for him and grateful for the opportunity he has given me.

I know he has to be punished for what he did, but I hope you will consider what I have said when you sentence him.

Sincerely,


Lani Araujo

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June 6, 2023

Luis Fernando Arellano

Subject: Mr. Walter Dawydiak

Dear Honorable Judge Susan Illston,

I hope this letter finds you in great spirits and good health. I am writing to you to express my admiration and appreciation for Mr. Walter Dawydiak. I have consistently witnessed his remarkable display of integrity, kindness, and empathy.

I have been a long time employee for Mr. Dawydiak. He hired me back in October 2002. As I was coming from a rough environment, where I found myself having to sell drugs on the street to make ends meet, for me and my family. The opportunity, Mr. Dawydiak gave me to change my life and for that, I am very thankful because without him giving me the opportunity, I would have probably gone back to my old ways. He hired me as a polisher to start off and after a few years I have now been moved up to autobody technician. He gave me a chance to work for him as he really saw in me the desire to learn and change my life around. I now get to work on some of the nicest cars that I had ever seen so It has been such a great experience.

Throughout my whole 20 years of employment I have gotten to know him on different levels of management and as a great mentor. I have learned so much from him. He is a great role model. He sees potential in all of us. Aside from work whenever I have needed help with anything he is always there, he is a person I can really count on. He possesses a genuine concern for others and consistently goes out of his way to lend a helping hand. One thing that I will never forget is that I needed help with my criminal case. He quickly got in contact with his lawyer who got me in contact with me and helped me get my case expunged. Also to my surprise covered all the cost.

I also would like for you Honorable Judge Susan Illston to know that Mr. Dawydiak is very caring .He has visited our coworker's family members when sick in in the hospital. He cares for all of us around him; we are more than just his employees; he makes us feel like family. I would like to share another example of his kindness, I had an incident with a motorcycle inside the shop where I got on it but did not have any experience riding motorcycle. I slipped and crashed into another vehicle. Some other person would have fired me on the spot for the damages I caused but not him and I really thank him for that.

Finally I would like to share with you when the pandemic hit the world in March of 2020, the world shut down and businesses closed down. Although all the work slowed down very significantly Mr. Dawydiak allowed us to continue to work and allowed us to continue providing for our families. I know for a fact that other businesses were downsizing due to low production, but he knew we all need the income to be able to survive. I have worked in many different settings yet this is one has been the best. Mr. Dawydiak is the greatest and most admiral employer that I have ever worked for.

Thank you Honorable Judge Susan Illston for your time.



Luis Fernando Arellano

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DENNIS C. BIRKHIMER

DENNIS C. BIRKHIMER
A PROFESSIONAL CORPORATION

June 8, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
San Francisco, CA 94102

Re: Walter Dawydiak

Dear Judge Illston:

I am an attorney licensed to practice in the State of California and before the United States District Court, Northern District. I have been practicing since December 1975 and remain fully engaged in the practice of law. My practice has always been related to civil litigation with a significant aspect of my practice associated with the representation of automobile dealerships, principals of automobile dealerships and automobile salespersons, as well as consumers. This correspondence is true and correct and based upon my personal knowledge and interactions with Walter Dawydiak.

I have known Walter Dawydiak since in or about 1979, when I represented Felton Porsche with regard to a contractual matter involving Walter Dawydiak. At the time Walter Dawydiak was in the midst of some economic and personal issues which had a negative impact on his ability to address the Felton Porsche contractual obligations. Notwithstanding the adversarial situation Walter Dawydiak was forthright in terms of acknowledging the situation, underlying circumstances and coming to a mutually agreeable resolution with which he totally abided.

Subsequently, I came to know Walter Dawydiak as a consumer having frequented his automobile dealership Cars Dawydiak then located on the corner of Bush and Franklin Streets in San Francisco, CA. The interactions with Walter Dawydiak, although limited were always on a professional and courteous basis. Over the years, I have sold a vintage car on consignment through Walter's showroom, and I have also purchased a car through his showroom. Throughout both transactions, I found Walter to be professional, knowledgeable, and forthright.

As an attorney, on infrequent occasions over the past two decades, I have represented Walter Dawydiak and Cars Dawydiak, regarding civil matters related to the business. In each and every situation, Walter always considered the issues, related circumstances and potential responsibility of himself and Cars Dawydiak and/or the other business entity. Walter always acknowledged and accepted responsibility for himself and Cars Dawydiak and other business entity as warranted. In each and every instance Walter has always been forthright and cooperative with regard to the underlying issues, circumstances, and achieving a mutually agreeable resolution with the third party. I always felt Walter's ability and willingness to see his own fault in those situations was admirable and served him well in reaching a mutually agreeable resolution with the other party.

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I understand that consistent with my experience with Walter, he has acknowledged and accepted responsibility for his conduct and the issues that gave rise to the criminal complaint, hence the guilty plea and current sentencing hearing. I think that a lesser man would run from the reality of his making and try to shirk his responsibilities, but not Walter. I admire him for that, and I believe he has learned his lesson and will never do something like this again.

Knowing Walter's business as I do, I also worry about how Walter's sentence could have a critical negative impact upon the continuing operations and all of its employees which now number twenty-five (25). Some of the employees have been employed by Walter Dawydiak for over thirty (30 +) years and some have been employed for ten (10+) years. I know Walter cares for his employees deeply and that he likely worries about this too.

While I understand that Walter must go to jail for his crimes it would be humbly suggested given the circumstances that consideration be given at sentencing to ensure Walter can return to running his business as soon as possible as well.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'Dennis C. Birkhimer', written over a horizontal line.

Dennis C. Birkhimer

DCB:

George V. Choulos, Esq.
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Vasilios B. Choulos, Esq.
(1927 – 2003)

June 8, 2023

The Honorable Susan Illston
United States District Judge,
450 Golden Gate Ave.,
Courtroom I
San Francisco, CA 94102

Dear Judge Illston:

I am a trial lawyer license to practice law in the state of California, and before the United States District Court, Northern District. I am a second-generation trial lawyer, graduating from Cal Berkeley and then the University of San Francisco school of law. I have been in practice since 1983 when I started my law practice by joining my father Vasilios Choulos, and my early classmate, Claude Wyle, to form the law firm of Choulos Choulos & Wyle. We are a firm that specializes in representing injured persons and consumers in Civil litigation.

I was introduced to Walter Dawydiak, on a social basis probably close to 40 years ago. I observed Walter developed his business from a small car detailing outfit to a well-respected, high end, automobile repair facility and car dealership. As an automobile enthusiast myself I have had occasions to have my personal automobiles repaired by Walter over the decades much to my great satisfaction. My personal experiences with him were without exception professional. Perhaps most relevantly, I have had occasion to buy, and also sell personal automobiles through his consignment services and again have been completely satisfied with these business transactions.

On a personal level, I am well acquainted with Walter's wife, Valerie, and his young daughter and pride and joy, Ruby. His first loyalty is to his family. Walter's loyalty, love, and devotion cannot be questioned.

Over the decades of my friendship with Walter I have observed a man who has risen above difficult circumstances and made something of himself while contributing to his community. Walter is a man who is in a constant quest for self-improvement. He realizes that his own fulfillment is best achieved through helping others.

As friends, we discussed these criminal charges. I saw a man who is confronting the circumstances of his own creation with regret, contrition, humility, and acute self-awareness. He has sincerely and genuinely resolved to learn from his past mistakes in his prospective approach to life and always with utmost integrity and transparency. He realizes there are no shortcuts to achieving a just result for his customers and himself. Rather, it is through conducting his life, in all aspects, honestly and transparently, that results in a fulfilling life.

I urge this court to show mercy in sentencing Walter Dawydiak in consideration of the fact that he will go forward to lead an honest and productive life.

A handwritten signature in blue ink, appearing to be 'G. Choulos', written over a circular stamp or seal.

Respectfully Submitted,
CHOULOS, CHOULOS, & WYLE, LLP

George V. Choulos, Esq.

Bianca Cecile Dawydiak


The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
San Francisco, CA 94102

Dear Judge Illston,

I am Bianca Cecile Dawydiak, the eldest daughter of Walter Michael Dawydiak. I am writing this letter to speak about my Dad's character and to provide insight into Cars Dawydiak's past business practices.

My friends and family call me Bee or Bink. I'm 28 years old, a proud San Franciscan, I am an elder sister to Ruby (12) and my half-brother Jack (25), a devoted daughter to two sets of fathers, Walter Dawydiak in the US and James Underwood in Australia where I lived until 2008. Thanks to my dad I attended USF as did his parents and siblings. I work in San Francisco for an accounting firm and am studying to pass my CPA exams by early next year. I also have a small bee business putting native Mason bees on top of rooftops in SF. Every day, I set out, driven by the idea I can better our world and contribute to our community which will make our world a better place. I am telling you this because everything that I am, who I've grown and aspire to be and am proud of is because of my Dad.

While I am so lucky Walter is my Dad, he did not have any obligation to fill that role, he is not my biological father. I lost my Mum in 2001 and in 2008 Walter took me in and treated me like his daughter. Considering he had no responsibility to me, this shows the kind of man he is. He was an integral person in the times which I was most in need of care, support, and love. Walter, has been my biggest supporter and advocate, instilling a belief that I could accomplish anything. He still believes I could become President of the United States, and I could work hard towards this. When I couldn't recognize my own strengths, accomplishments, or be confident in myself, he supported me, giving me confidence to try. It's not that he had any responsibility to me, but he had such a big heart and so much compassion.

Ever since I came to live with him as a teenager, Walter's made sure I have all the good parts of him -- his strong work ethic, his a set of high, non-negotiable standards to live by. He's taught me to put pride and effort into all I do, including something as small as making a bed. When I lived with him, if I left the house and my bed was poorly made, I would get a text message of a picture of my bed as a reminder to do better. But Walter also built up my strengths, when I felt I had none, helped me build something out of nothing, by sheer grit. And when I had a severe bike accident and brain injury when I was 14, he managed my recovery, rehab and special education.

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While it was really difficult in high school, I don't think any parent goes to the length he went to in order to ensure my wellbeing and future prosperity.

In addition to being my Dad, Walter was also my first employer. I started working with him as a teenager shortly after I started living with him. Working together has been unique and a great bonding force in many respects. My Dad and I are very close, we are similar minded, have similar talents, and share some strengths and weaknesses, too. I credit him with never letting me accept limitations in business based on being a young female, especially in the male-dominated car industry. After I graduated from USF, I started working at Cars Dawydiak again, this time in the Business Office, learning the ins and outs of the company. He encouraged me to learn many aspects of his business, such as accounting and compliance. My Dad propelled me forward, encouraging me and pushing me to brave in my education and career. This is why I am so proud that I have developed accounting and finance skills, skills he has struggled to build himself, and I feel I can work to represent us both in this area. As accounting is a strength I've worked so hard to build, I foresee returning to Cars Dawydiak to take over for the present controller when she retires and drive the future direction of the company. I want to make my Dad proud and oversee this area of his business so he can concentrate on what he does best.

As you can see, my Dad has been one of the most important people in my life. I still have a lot of work to do to become the person I want to be, but I know in hard times, I'm lucky I have Walter as my number one person, supporting and guiding me in the right direction. But I know my Dad is not without fault. I've also seen him grow and change over the years, even during this case; he's no longer afraid to admit when he's wrong or has made a mistake. And when he has made a mistake he works to make things right. That's why I'm confident that in this matter at hand, knowing my Dad and his qualities, he will continue to try to do the right thing. I know he has acknowledged his mistakes and is determined to rectify the situation with his clients.

Thank you for taking the time to read and consider my letter.



Bianca Cecile Dawydiak

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DAWYDIAK AND RAPAGNANI

191 Fifteenth Avenue
San Francisco, CA 94118

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LEANNA M. DAWYDIAK
RENO L. RAPAGNANI

August 8, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Judge Illston:

My name is Leanna Dawydiak and Walter Michael Dawydiak is my little brother. I am an attorney, licensed to practice in California and admitted to practice the United States Supreme Court. I am a retired San Francisco Police Sergeant and have returned to work serving the City, in this time of need, as a San Francisco Police Department Ambassador.

I am writing in support of my brother, who has pleaded guilty to fraud and tax evasion. The charges he's pleaded guilty to are serious as are the consequences. He justified his conduct at the time, as being endemic in the collector car industry. He knew it was dishonest and illegal and is genuinely remorseful for these behaviors and accepts that these actions have consequences. Walter has a full grasp of these crimes and has faced this matter squarely and will right the wrongs he caused. For over three years he's assisted and cooperated with the AUSA in their investigation and will make full restitution to all victims as well as the IRS. In that time he has made the necessary changes in his business operations so that this sort of behavior or business practices will not be repeated.

Throughout my life, I have watched my little brother grow from being a boy with ADHD who overcame struggles with various life challenges, to becoming a hardworking business owner with dozens of employees, who love and depend on him, above and beyond what is customary. Walter's ADHD presented challenges growing up that his brother and I did not have. For example, when we attended grammar school, our mom was always getting calls about Walter's behavior and his inability to sit still. Walter often got a "whack in the can" with a bamboo rod from our father after these calls from the school. When it came time for Walter to graduate from 8th grade, the school refused to give him his diploma as punishment for ADHD behavior. It was a mean thing to do to a little boy, and it deeply affected him. After that, Walter refused to engage in a formal education. Though he attended George Washington High School, he didn't graduate. Walter had to learn by trial and error. He's a creative problem solver, a true autodidact, and very resilient as a result.

Though Walter didn't have a formal education or any business background, he started his business now known as "Cars Dawydiak" as an auto detailing business in the South of Market in the 1980s. Little by little he grew it into an auto body shop, and dealer in collector cars. Walter takes very good care of his employees and treats them like part of his family. I've been to many family events that he's hosted at his

home, and there were always employees from Cars Dawydiak. He has paid for funerals, down payments on homes, bought them cars, helped them with medical bills, attorney fees etc.

Walter is married with two daughters. He is a dedicated father and devoted husband. His oldest daughter, Bianca (Bee) is 28 and faced challenges in her early years. Her mother had mental health issues and committed suicide. Bee came to live with Walter after that and he raised her. Bianca was in a serious bike accident at age 14 that left her with a brain injury. Walter was her caregiver during her recovery and rehab. Bianca has since graduated from USF and is studying to be a CPA. His youngest daughter Ruby is 12, and like him has ADHD. He's been supportive of finding outlets for her high energy including ballet. He doesn't want Ruby to face the hardships he faced with his education and has been laser focused in helping her. He works with her daily with her homework and to develop skills around ADHD. To her credit she just graduated 6th grade with a 3.3 GPA. Valerie, his wife, met Walter in 2002, she's extremely supportive as she sees how hard he works to improve himself and help others around him. Walter knows that the those affected by his actions are the victims. Though it is Ruby who'll suffer the most as she'll be without his support and guidance while he's locked up.

Walter also puts our extended family above everything. We had an Aunt Blanche, who never married and had a very difficult and challenging life. When she retired, Walter took care of her and made a place for her in his showroom as a "greeter", so she had a purpose in her old age. Aunt Blanche became a known fixture in the showroom and Walter took care of her until the day she died at age 93. There was no expectation for him to do this, but he did this from the goodness that is within him.

Walter has also generously given jobs and a place to live in his home to people in need, including his brother-in-law, as well as nephews and family friends. And Walter is a willing and fantastic mentor. He's extremely disciplined in his work ethic and passed it on to the kids he's helped get started in their work life. When my son, John Paolo was in high school, he became a problem child and Walter stepped in and offered to have him stay with them. He knew the kind of trouble a young man can get into, so he stepped up to help. He taught my son how to be responsible and how to be a hard worker. As a result, John Paolo has started his own solar company, Sutro Power, and seeks out Walter's business advice and attributes much of his success to his guidance. He also did this for Valerie's at-risk teenage nephew Jamie, whose older brother died from a drug overdose. Not only did he move Jamie into their home, he paid his tuition at a high school for at-risk kids and Walter had him work at his company sweeping floors and washing cars. Jamie has since graduated from high school is now attending college pursuing his dream to be an attorney.

While Walter must be held accountable for his actions, I ask that you be lenient in sentencing my brother. A long incarceration would have unfortunate impact on his youngest daughter and for his employees, some have been with him for over 30 years and other are recovering from addiction.

Thank you, your honor, for reading this letter. I truly believe that this experience has made Walter a better person and a more productive member of the community.

Respectfully,

Leanna M. Dawydiak

June 6, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Your Honor,

Walter Dawydiak is my husband. We have been together twenty years, married for sixteen. My initial attraction to Walter was his love of family, his work ethic and his genuine desire to be a positive force in people's lives. Throughout our relationship, he has continued to demonstrate those things through his actions and words. I would like to share a couple of examples of how Walter has lived these values.

Walter has a large family and is close with all, immediate and distant. He was very close to his parents, going to dinner with them every Saturday night and seeing them several times during the week. When their health began to fail, Walter provided rides to medical appointments and ensured their house was safe and equipped for them to continue to live at home. He was also very close to his Aunt Blanche and provided her with a "job" in his business so she could feel productive and part of a community. When she was too old to "work", Walter visited her multiple times a week to ensure her needs were met and provided companionship. As her health deteriorated, he supported her financially and hired a caregiver to be there when he could not. Walter's family almost never has to ask him for help. Often, things just get fixed, leaving the person to wonder who has done it. And of course, if anyone had car troubles or was involved in an accident, Walter took care of anything related to the car, several times being awakened in the night or called on a weekend. He never complains or even mentions it again.

Walter is an exceptional father to our two daughters. He has a very active role in the daily life of our youngest, who is twelve. He takes her to school and picks her up most days. He even learned how to make a ballet bun, as he often takes her to ballet. He does homework with her nightly and has taught her many practical life skills like swimming, lawn and animal care. He continues to provide support and guidance to our older daughter and is a very important part of her life. Walter has been honest with both our daughters about this situation and stressed the importance of owning your mistakes and the consequences, not blaming or making excuses. I am proud of how he has handled this with our girls. He also served as a mentor to our nephew Jamie, (my sister's son). When Jamie was fifteen, Walter agreed to take him in. He had dropped out of school and was arrested in North Carolina. My sister was unable to have him live with her. He came here and we re-enrolled him in school. Walter picked him up every day, brought him back to work and kept an eye on him while he did homework and chores. More importantly, he had many in-depth conversations with him about how to turn his life around and the value of hard work and keeping your options open by staying clean, getting good grades, and steering clear of trouble. Jamie lived with us until he graduated from high school (with honors and an award in economics). He is now a senior at SF State University, holds down a job and plans to attend law school.

Walter's second family is his business and his employees. He started out detailing cars in a garage that was in a very bad area. He would often sleep in the cars so they would not be stolen. He is entirely self-taught and self-financed. Since I first met him, he has worked long hours, (often seven days a week) for years on end. He is the last to leave most days. Many of his employees have been with him for over 20 years and remain loyal to him because he never asks anyone to do something he would not do

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himself. He frequently rolls up his sleeves and goes under a car to better understand a problem and find solutions. He has helped several employees buy homes and/or pay for college. He offered to pay for an employee's wife to have cancer surgery as her insurance was out of network for the surgeon who could give her the best outcome. She ultimately decided against the surgery, but was incredibly grateful for the offer. He provided employment opportunities for so many, often people others would not take a chance on. (One example is my brother David. He lost his job in North Carolina and was having a hard time getting a job due to drug/alcohol addiction. Although he knew nothing about the auto industry, Walter gave him a job, helped him move to CA, and invited him to live with us. Walter supported David's need to attend meetings to maintain sobriety and spent hours teaching him about car repair. After 5 years, David took classes, became a general contractor, and now has his own business. He has stayed sober, bought a home, and is engaged to be married. If Walter had not been willing to give him a chance and provide the needed support, he would likely be dead or in jail now.

Hopefully this provides a little insight into what type of person Walter is from his wife's perspective. While we have had many challenges in our time together, I have never worried about whether Walter would stand by me and our family, be honest when he didn't live up to his values or work hard to fix his mistakes. Walter was very honorable even when he asked me out the first time. He first asked to make sure that I wasn't "married, engaged or otherwise spoken for". Walter was honest about a previous failed marriage and his role in the failure. He is a loyal and supportive partner and is always forthright with me, even when it might be to his detriment, such as in this situation. He has been very honest about what occurred, how regretful he is, and how he plans to be accountable going forward. He continues to be transparent about the potential outcomes and has never once blamed anyone else for his troubles. While this situation is very difficult and stressful, our marriage is strong, and I will stand by him. Some would be bitter and try to blame others, but Walter has truly used this as an opportunity to be an example of accountability and positive change. This has been a difficult time, but we have the full support of so many and for that we are truly grateful.

Sincerely,



Valerie Dawydiak



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May 26, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Dear Judge Illston,

My name is Alex Fisher. I am a 6th generation San Franciscan and I currently serve as the President and CEO of a commercial general building construction company called Fisher Development, Inc. I have been a close friend of Walter Dawydiak's since 1989 when he gave me a job detailing cars as a 15-year-old who rode his bicycle into the showroom on Bush and Franklin Streets and asked for a summer job. In the decades that have passed since then, Walter has become a mentor (both personal and business) and a very close friend. We have also done a lot of business together as I am a "car guy" and he has sold (on consignment) most of my cars over the years. His auto body shop has also been my go-to for top quality work at, what I have always thought, was a fair price. I have referred countless friends and family members to Walter and have always heard great reports on their experiences.

As a close friend/confidante and business advisor, I have spent hours on the phone and in person discussing everything from entrepreneurial ideas to working through problems in our respective businesses. In addition, we have confided in each other about what is going on in our personal lives (parents, marriage, children, siblings etc); he has always been one of my "go to guys" for solid and sound advice.

One story that I believe really speaks to the integrity of Walter Dawydiak relates to the marriage of his first wife. Sadly she suffered from a mental illness and ultimately took her own life after their divorce. They had a young daughter together, but she was not, in fact, his own but was the result of an extramarital affair. She was living with her then stepfather in Australia and Walter was kind enough to take her in to his new family in Marin County and serve as her father -- paying for expensive private schools and everything else that goes along with raising a child. I know it was not easy but it was the right thing to do and he did it with love. Similarly, Walter and his family took in a distant nephew who was a high school student and was having trouble. He lived with the family for a few years, got himself on track and ended up going on to college, also not easy.

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Lastly, I know Walter to be a loving and involved father in the life of his youngest daughter, Ruby Dawydiak. She is nearing high school age; he and I have discussed her childhood at great length and from what I understand he has been nothing but a supportive and positive role model to her.

Walter's loyalty to friends and family also extends to his relationships in the business world. He had a 30+ year alliance with British Motor Cars and the Qvale family as their exclusive auto body repair shop until the family sold the business a few years ago. CARS Dawydiak now services the new owners. I have noted over the years that his employee retention in the showrooms, detail shop and body shop has been outstanding, many of his team members have been with CARS Dawydiak for decades. As someone who has been an employer of working class individuals I know firsthand that building loyalty and trust can only happen when leadership treats employees fairly and honestly.

When I first read the news about Walter's trouble with the law I was in shock. I was certain that this must have been some kind of mistake but over the course of the last few months we have had a number of heart-to-heart conversations about what was going on. Walter has been open with me about his transgressions and how they came to be. We had a dialogue about the overall lack of honesty and integrity and I believe he is sincere when he speaks about his remorse and lessons learned from his transgressions.

Walter knows he made a very serious mistake which hurt his clients, employees and family. I think everyone who breaks the law should answer for their crimes. With that being said, I hope you will be compassionate in your sentencing of Walter. He has done many great things for his employees when they needed it most, including paying for funerals, help with car payments as well as down payments on homes. As it's parts of his nature I know he will continue to contribute as a mentor and a role model in his life as well as perhaps to those he has not yet met.

Sincerely,
Alex Fisher
President and CEO
Fisher Development, inc
afisher@fisherinc.com
415.806.4210

May 30, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

I am writing this letter to you regarding my experience and friendship with Walter Dawydiak.

My relationship with Walter started in early 2003 when I purchased an automobile that was for sale on consignment at Cars Dawydiak in San Francisco. I was very happy with the transaction and subsequently purchased another vehicle from Cars Dawydiak a year or two later. This car was serviced by his shop on a regular basis. I also had several other cars serviced by his shop until I moved to Arizona in 2011.

But over the years, Walter and I became friends. We have stayed in touch and gotten together since my move to Arizona. My wife Janet and I have socialized with Walter and his wife Valerie many times on many occasions including their wedding over the last 19 years. Walter and I also discovered that we share some common interests aside from sports cars. We are both enthusiastic bicycle riders and when I lived in California we rode together on most weekends. Those rides were usually filled with conversations about what was happening in each of our lives. I came to know Walter both professionally and personally.

On a professional level, my impression of Walter was/is that he is a very hard-working individual, running several businesses at a time. I was never aware of, or suspected any impropriety in his business dealings. And, I was always satisfied with the work he did for me.

More importantly, I found him to be a very dedicated husband and father and someone who repeatedly took on the responsibility of caring for others in need. There are two examples of this that come to mind.

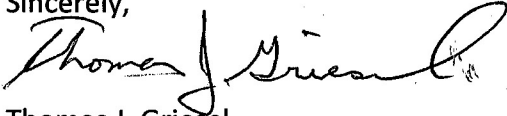
I remember when Walter "adopted" a 15-year-old girl who was not his biological child and was the daughter of an ex-wife that committed suicide. He had always treated her as a daughter since she was a little girl (I don't believe she ever met her biological father), staying in touch even after her mom re-married and relocated to Australia. This was prior to the birth of Ruby, Walter and Valerie's first child. As could be expected, this presented many challenges but Walter managed to build an inclusive loving family. This is not something the "average" man would step up to do, but Walter did it. As a result, Bianca has matured into a beautiful and successful independent woman and a wonderful daughter and big sister. I think that this probably presents the most important character reference I can provide.

I also saw how Walter cared for his 90+ year-old aunt who otherwise lived alone in Burlingame. He would visit with her several times each week after work until she finally passed. Then he

handled all of the funeral and burial details. He was always willing to help others when in need and I knew that I could always count on him.

I have had conversations with Walter over the past year regarding the situation and the mistakes he made. He has expressed nothing but remorse and a willingness to make amends to everyone for everything. This included an examination of his own conscience which has left him very humble, acutely aware of what he did, and filled with a resolve to change everything for the better. I do not believe that there is any chance of Walter re-offending because the experience has resulted in a much better man.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas J. Griesel". The signature is fluid and cursive, with a large loop at the end.

Thomas J. Griesel



The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
San Francisco, CA 94102

Dear Judge Illston,

My name is Sheridan Langland, I am the Controller at Cars Dawydiak, Inc, and also oversee the financials for 1528 Pine St LLC, 1540 Bush St LLC and Walter and Valerie Dawydiak. I have been a financial controller since 1999 and have been working in accounting in the automotive business for many years.

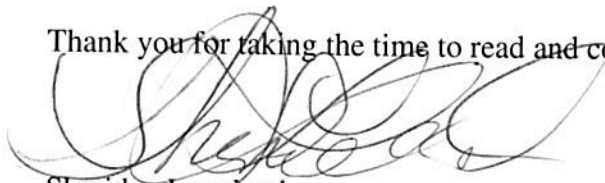
I met Walter Dawydiak through my Linkedin profile. He had reached out to me looking for a controller for Cars Dawydiak and more specifically someone who was familiar with the accounting software system Dealertrack and who could clean up his books and assist the CPA with filing his tax returns. I was hired full time in February 2019.

I have come to know Walter Dawydiak very well, he has a huge heart. He has on many occasions helped employees through difficult times. Specifically, a technician who needed help with paying his bills, Walter made those payments for him. Two employees who have to commute a fair distance, he makes their car payments, so they can drive electric cars and take advantage of the HOV lane. Within the last year we lost a long-term employee, who passed away, not only was Walter the one who went looking for him when he did not show up for work and discovered him deceased, Walter paid for the funeral expenses for his family. Walter has helped me during a difficult financial time as well.

Walter works hands on in his business and works very closely with his employees, we are more of a family than co-workers. Working this closely together makes a great working environment and is evident in the success of the company. Most of the employees have worked for him for 20-30 years, I believe it is due to his management style. Just recently during the COVID pandemic, he made sure that all his employees were safe and made available, to everyone, the time off needed for testing, illness or family illness. He took very seriously the risk of us working during this time.

With the reality of Walter not being here coming soon, we are already missing his presence. He keeps us on our toes and adds to our morale every day. I will be missing our one-on-one meetings every Wednesday to go over the company's business and upcoming compliance and regulatory tasks.

Thank you for taking the time to read and consider my letter.



Sheridan Langland



August 9, 2023

The Honorable Susan Illston
United States District Court
450 Golden Gate Avenue
Courtroom 1
San Francisco CA 94102

Re: Walter Dawydiak

Your Honor:

My name is James Lassart and I am a long-time practitioner before the United States District Court. My career has included roles both as a prosecutor and as a defense lawyer.

I have known Walter Dawydiak ("Walter") for over a decade. During the course of our relationship I have worked with him on various legal issues. I have found Walter to be extremely forthright in the manner in which he has addressed any of his legal matters. Over the years I have observed Walter to be extremely generous, kind, and very protective of both the underprivileged and his employees. As a result of my interaction with Walter I have observed his engagement with the following charities: Pathways for Kids in San Francisco, James S. Brady Therapeutic Riding for Children with Special Needs, and he as well has been generous to the Archdiocese of San Francisco.

I have personally observed his charity in action with an employee. Walter discovered that one of his employees had a previous criminal conviction which was making it difficult for him to navigate his life. As a result Walter retained me at his own expense and sponsored all the legal work to gain an expungement for his employee.

I am aware of Walter's plea and admission of wrongdoing as well as the charges to which he has pled. I ask the Court for leniency toward Walter and consider his kindness to those less fortunate than him, his concern for his employees and family, and shorten any considered separation from his family and his employees, all of whom rely upon him for support.

Very truly yours,

A handwritten signature in black ink, appearing to read "James A. Lassart".

James A. Lassart

August 9, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Dear Judge Illston,

My name is Mike Leddy. I've known Walter Dawydiak since 1989. We met while I was employed at a prominent car dealership in San Francisco. Walter would visit the dealership daily to provide bodyshop estimates to our clients and often performed the repairs on their vehicle. He went far and above the call of duty. He became a regular at our facility. In 2011 I decided to join Walter at his dealership to manage the fixed operations. He gave me the autonomy to run the service department and insert policies to facilitate efficiency.

Walter's qualities could be considered legendary among his friends, employees and business associates but I fully understand the matter at hand and you need to make a decision regarding an appropriate set of consequences for his actions. While there is no argument with the facts, there are mitigating circumstances in the case of Walter Dawydiak that merit your consideration.

Over the course of years I've witnessed all the good deeds Walter has done for his employees, from purchasing pets, to down payments on homes, or paying for their vacations. He did this to his detriment. At times it was a strain financially, but always he found a way to take care of his employees. His intent and motivation in all that he does is to be kind and generous to others, especially those close to him. He is a person who finds sharing what he has with others far more meaningful than just having it.

I also got to know Walter on a personal basis. We both had children, the wives became good friends as we developed a bond like a family. I had the privilege to meet his parents at various social events along with his other family members. A real family guy. Today he has two children 15 years apart and is an involved father. He enjoys spending time with them and I'm certain he learns a lot from them. An in-depth review of his life and everyone he knows will tell you that his character is what you hope to find in people as you travel through life.

That leaves behavior as the issue to be addressed with Walter. Why would a person of good character run afoul of the law? I can only offer my insights as a close friend, confidant and business associate of his for almost 35 years. That insight is that I know Walter and this is not a bad person. This is a man who made a mistake. I do not excuse Walter for his actions, nor should you. But I can tell you about the profound impact this process has had on him. The case has already caused him great difficulty in business and has visibly caused him shame he will never overcome. Facing that is instant rehabilitation and leaves no possibility he would ever consider wrongdoing again. Imposing harsher punishment carries no positive impact for society, for Walter, for those affected by his actions or anything else. I truly believe that the pendulum of Walter's behavior will swing sharply to the positive side because he is the kind of person who

needs to feel he has righted his wrongs. It is best to put this person back to work as an even more productive member of society. There's no question he is terrified of what he has done and our system of justice is duly served by the process he has experienced.

Putting someone back on the right track is an opportunity. I respectfully ask that you seize that opportunity with Walter and consider his worth as a person as much or more than his errant behavior. In the end, every situation should be guided by outcomes. Leniency on your part will deliver the best outcome.

Thank you for your time and for your consideration of my perspective as someone closer to Walter than most.

Best Regards,


Mike Leddy

Scott Savin



The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue Courtroom 1
San Francisco, CA 94102

June 7, 2023

Dear Judge Illston,

My name is Scott Savin; I am one of Mr. Dawydiak's oldest friends. Professionally I started my career in family businesses, Savin Corp and Ipco. Later I was as a commercial real estate executive with several leading firms in New York City. Currently I am retired and residing in Santa Monica. I am a competitive road cyclist, cycling coach and yoga practitioner.

I met Mr. Dawydiak while living in Sausalito in 1980. Both of us enjoy road cycling so we had an instant connection. We have been good friends for over 40 years; my wife Liz and I visit Mr. Dawydiak and his family at least once a year. I have witnessed many ups and downs in Mr. Dawydiak's life. Through it all, he has always been a kind and compassionate person who would fight to the death for his family, friends and employees.

Mr. Dawydiak's background is unusual. He never finished high school though both his parents were teachers. A creative problem solver, he's extremely tenacious and loyal, which has helped him in his business and personal life.

In speaking with Mr. Dawydiak, it is my understanding that he has taken full responsibility for these criminal charges as well as the damage to his clients/victims, as well as to his family and employees who have been affected. This is in keeping with his nature as I know him.

At the time when I met Mr. Dawydiak, he was working as a waiter and selling ad space to raise money to start an automotive business. His Aunt Blanch helped him and for that he was eternally grateful and loyal. After her 50-year career with the US Government, Blanch retired and Walter made a place for her at his business, as he knew she needed to stay busy. When she was too frail to come to his work, he cared for her until her death at age 93.

After a short marriage ended unexpectedly, Mr. Dawydiak fought a long and costly custody battle in two continents to protect and provide for his eldest daughter Bianca who his wife kidnapped and moved to Australia. This was a difficult and tragic time for all of us who knew him. The expense of this nearly bankrupted him as he had attorneys in the US, the Hague Convention courts and Australia. After his ex-wife passed away from a lifelong struggle with mental health and alcohol, Bianca came to the US and lived with Mr. Dawydiak and his wife Valerie.

Mr. Dawydiak and his wife have always opened their home to family and friends. At one time, when I was uncertain about important life decisions, Mr. Dawydiak invited me to stay with his family and helped me. In addition to his mother in-law who lives with them, a couple of his nephews moved in during difficult times and were given invaluable guidance and nurturing. Mr. Dawydiak gave his brother-in-law a job in his company's body shop when he was in a transition.

Mr. Dawydiak has a caring and supportive family who love him very much. Valerie is compassionate, intelligent, thoughtful, and sincere with a high level of integrity. His young daughter Ruby is charming young lady. She is an excellent well-rounded student and an aspiring ballet dancer with a heart of gold. His eldest Bianca is a lovely and hardworking professional, currently studying to be a CPA.

Also, Mr. Dawydiak's siblings and in-laws are outstanding people who I am grateful to know and proud to call friends.

Sincerely,



Scott Savin

June 6, 2023

The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
Courtroom 1
San Francisco, CA 94102

Dear Honorable Judge Illston,

My name is Malissa Ocampo Sneed, and I am a Manager at Mr. Dawydiak's Body Shops, CARS Dawydiak and Charles Henry Co. I first met Mr. Dawydiak when he hired me to work for him as the Receptionist for his body shop back in 1997. I would like to share with you my feelings and observations about him.

First, I would like you to know how he has helped me in my career and personally. When I first started with his organization, I had no experience in the Auto Collision Repair Industry. However, as years passed Mr. Dawydiak allowed me the opportunity to grow and learn the business. Although he and I didn't always agree and had our differences at times, Mr. Dawydiak never gave up and supported me throughout my career. He was a micro-manager no doubt, yet he also invested in, taught and guided me to be the best of my potential in the industry. I wouldn't be where I am today in my life without him. There were times in which I left to work elsewhere because I felt I needed a change or during the time I moved to the Central Valley for a few years, yet I always managed to find my way back to being once again employed by Mr. Dawydiak.

There have also been several cases in which Mr. Dawydiak has been graciously generous towards me. I recall the 3rd year after I started working for him, I had separated from my ex-husband the year prior and hadn't taken any type of vacation or time off since I started working for him. He sent me along with 2 of my girlfriends on a 3-day cruise to Mexico, cruise and airfare paid for. It was then I realized that he was really a caring person. And because we both share a love of dogs, one year for Christmas he bought me a puppy, my "fur baby." Mr. Dawydiak allows me and other employees to bring our dogs to work, which is beneficial as they can be stress relievers and ice breakers with our clients. Another example is that he leases a vehicle for me. Being that I reside in the North Bay Area and my commute one way can take anywhere from 1 hour 30 minutes to 2+ hours for 37 miles, he suggested that I get a Tesla vehicle. Because it's an electric vehicle, I was able to get the HOV stickers so it would allow me to drive on the carpool lane during commute hours which has been beneficial to me. Lastly, 2 years ago I had a heart attack and was diagnosed with having type 2 diabetes. I started to use a continuous glucose monitor but because the sensors only last 2 weeks and are not covered through insurance, I stopped using them because of the expense. Eventually my diabetes started to get out of control and when Mr. Dawydiak found out I was no longer using the sensors, he told me to start using them again and he would pay for the cost.

I have also known Mr. Dawydiak to be loyal and generous with his other employees. For example, aside from me, he has purchased cars for employees making long commutes. I know Mr. Dawydiak purchased a single cab Toyota pickup truck for a former employee when he first started working for Mr. Dawydiak because he was commuting from Modesto, CA. The other person I'm aware of him helping is another current employee, Lani Araujo. He purchased a BMW electric vehicle for her to commute in so she could obtain the HOV stickers to drive on the carpool lane also since she lives in the East Bay also.

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I also know of other recent examples of Mr. Dawydiak being generous and caring with other employees. Last year he helped Lani with her first home purchase. I asked Mr. Dawydiak if he could help Lani by loaning her some money. Immediately without hesitation, he said he would help her and give her some money. Although the home she purchased did not exceed her maximum budgeted purchase price, the house did require a new roof, so she was able to get her roof replaced with the funds he gave her. Also last year one of our employees did not show up or call/text any of us here at the office. When Mr. Dawydiak found out that he hadn't shown up for work or didn't call/text anyone, he went to his residence and performed a wellness check. Tragically, he discovered he had had a heart attack and passed away. After learning that the family did not have the funds to cover the funeral/memorial expenses, he had me investigate the cost of the services and generously offered and paid for most of that expense. In addition Mr. Dawydiak has a policy where money is given to the employee when they lose a spouse and/or parent to help with the expenses. Finally, during the pandemic when business was challenging due to shelter in place and not many people were driving their vehicles, rather than firing or laying anyone off, he managed to keep everyone employed. To do so, employees had to take a temporary pay cut. Eventually when business picked back up, the pay cut was lifted, and raises were even given. He is extremely supportive of all his employees in all aspects because I know deep down, he considers us not just his employees but his family also.

I would also like you to know that Mr. Dawydiak also runs a great business I am proud to work for. He is an extremely hard-working business owner and takes great pride in how our body shop operations are run. Because he has always worked so hard to provide quality repairs on our client's vehicles along with superior customer service, much of our business is from repeat customers along with referrals through word of mouth. Mr. Dawydiak will take the necessary steps to go the extra mile and help our clients. When there are special circumstances, he will personally assist the client. For example, there was one incident in which a client of ours had a vehicle that was hit while it was parked. His insurance company at the time claimed they were not going to cover the cost of repairs as they stated the accident occurred prior to his coverage going into effect. Mr. Dawydiak went with the customer to the location where the accident occurred, and Mr. Dawydiak was able to obtain video footage of the loss that was time & date stamped from one of the building cameras in the neighborhood. After he submitted the information to our client's insurance company for their review they accepted and covered the cost of the repairs. Having been in this industry for over 25 years along with having worked at several other companies in the same industry, I can attest that there is no other shop owner that will think outside of the box and go out of their way to help their clients the way Mr. Dawydiak does. Not only do his clients respect and appreciate him, he is also highly respected by industry professionals, especially insurance companies who will call to ask for help, guidance, assistance, etc.

Regarding Mr. Dawydiak's sentence, I kindly ask that you consider with compassion and understanding the type of individual he truly is. There are many of us who rely on him ranging from family, friends to employees. I for one, not only look at him as just my "Boss" but rather a friend who is more like a family member to me that I have grown to love.

Yours truly,



Malissa Ocampo Sneed

Matthew Vasquez



The Honorable Susan Illston
United States District Judge
450 Golden Gate Avenue
San Francisco, CA 94102

Dear Judge Illston,

My name is Matthew Vasquez. I grew up in Oakland and I now run my own general contracting business and I do work for Walter Dawydiak. I have worked for Walter on and off since 2008. I know Walter has pled guilty, so I am writing to tell you about my friend and mentor.

I was a heavy drinker and cocaine user when I met Walter. I applied for a maintenance job at his company. I was trying to get sober by myself – I didn't want to go to AA or something like that. What I didn't realize then but now I know is that working for Walter helped me get through and be sober. A lot of people that work in his shops are talented people but who are a bit lost in life. People like me, who need a push. Walter is a ball of energy and everyone he gets around just feeds off that energy in a forward moving process. Anything he puts in front of him, he puts 100% focus on. That's what I needed to get and stay sober. He made me be on time, stick to a schedule to get work done, and he put trust in me and put me in charge of other people. And it wasn't just me. He created a hierarchy in the business of everyone supporting the people around you and mentoring each other. It was a very different experience working for him than for other bosses I have had. Working for Walter I had a purpose and that kept me sober for years.

Part of Walter's mentorship is encouraging entrepreneurs. Lots of his employees go on to open their own businesses. I wanted to try too, but I didn't realize that Walter was my own sobriety program. I had helped Walter build and renovate his body shops and showrooms in 2013 and 2014. So in 2015 I got my contractor's license and opened my own shop and carved out a specialty in building body shops. It was a success. I got big contracts and made lots of money fast. But I didn't have someone scheduling me, keeping me on task, and I was traveling a lot. Without Walter as a mentor and without a program in place, I was just an addict wandering around in life. In 2019 I relapsed. I started treatment and tried to get sober, but I wasn't doing well. In 2020 I went back to Walter and he saved me again. He knew I needed work to keep busy so he made projects for me to do, even though we were in a pandemic and the work could have waited. He let me bury myself in work. I would sleep on the floor of the office – I felt safest there. He allowed me to occupy my mind and body with work. I've been at Walter's for the last 2 years working on sobriety and have just felt myself again the last 6 months. I'm still a contractor, but Walter's company pays for my medical coverage. I have Walter to thank for my sobriety and I don't know where I would be without him.

Walter has helped so many other people. Walter takes shots on people and sometimes they pay off. I'd like to tell you about a few.

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One time a young guy with a guitar came into the shop. He told me he had moved to San Francisco to be a musician but things hadn't worked out and he was living in his car. When I found out that he could weld, I told Walter. Walter let that kid park his car in the basement of the shop and set up a tent where he and his girlfriend could live. He put the kid to work on renovation work with me and the girlfriend to work in the office and cleaning the bathrooms. The kid worked with us for a few years and got on his feet. He now lives in Texas and works on oil rigs earning \$80 bucks a hour.

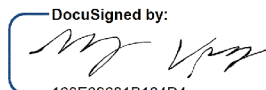
Around the same time, we also had a guy who had just recently become homeless and was struggling with drug problems, but he was a plumber and Walter hired him to work on a renovation with me. At the time Walter hired him, he had a just gotten a DUI and had a breathalyzer in his car. Walter stayed on him for 1.5 years to stay sober. When he got the breathalyzer out of his car, he got his own van from Roto-rooter and started working hard at his own plumbing business. Now he has a wife and a house in Yreka.

Ernie was the foreman in the body shop. Ernie told me about how he had been a bad alcoholic and Walter helped him get sober and they built the body shop business together. Near the end of When Ernie was diagnosed with emphysema, Walter installed air filtration machines (at the cost of thousands of dollars) to help Ernie breathe. Six months I worked for Walter building out a safe working environment for Ernie.

And just recently, I introduced Walter to guy I met at church, Rudy. Rudy grew up in Oakland near where I grew up. He was sober after being a drinker and using drugs, but living in a homeless shelter moving not to sober living place. He started working with me in January on Walter's property. Walter noticed his work ethic right away and made a point to tell me to ask him to keep working on Walter's projects. Walter even lets Rudy take Fridays off so he can spend time with his young daughter. I know Rudy is very grateful for the opportunity Walter has given him.

I know Walter committed a crime and he has to pay for what he did. But I wanted to say that when I look at Walter and put his life on a scale, to me the good outweighs the bad. He didn't just take me on as an employee, he took on all my issues too. Even now Walter is more worried about what going to happen to me and my business when he goes to jail, even though he's the one who has to go to jail. I'll always be grateful to Walter.

Thank you,

DocuSigned by:

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Matthew Vasquez